

HOUSE BILL No. 1263

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-4-13.6; IC 6-1.1-15-17.2.

Synopsis: Property tax matters. Provides that for assessment dates occurring after February 28, 2015, a parcel's land value may not be increased by more than 5% of the most recently determined land value that applied to the parcel for the preceding assessment date. Provides that in a review or appeal of an assessment initiated after June 30, 2014, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

Effective: July 1, 2014.

Kersey

January 14, 2014, read first time and referred to Committee on Ways and Means.



Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

HOUSE BILL No. 1263

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-4-13.6, AS AMENDED BY P.L.112-2012,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2014]: Sec. 13.6. (a) The county assessor shall determine the
4 values of all classes of commercial, industrial, and residential land
5 (including farm homesites) in the county using guidelines determined
6 by the department of local government finance. **However, a parcel's**
7 **land value may not be increased by more than five percent (5%) of**
8 **the most recently determined land value that applied to the parcel**
9 **for the preceding assessment date.** The assessor determining the
10 values of land shall submit the values to the county property tax
11 assessment board of appeals by the dates specified in the county's
12 reassessment plan under section 4.2 of this chapter.
13 (b) If the county assessor fails to determine land values under
14 subsection (a) before the deadlines in the county's reassessment plan
15 under section 4.2 of this chapter, the county property tax assessment
16 board of appeals shall determine the values. If the county property tax



assessment board of appeals fails to determine the values before the land values become effective, the department of local government finance shall determine the values.

(c) The county assessor shall notify all township assessors in the county (if any) of the values. Assessing officials shall use the values determined under this section.

(d) A petition for the review of the land values determined by a county assessor under this section may be filed with the department of local government finance not later than forty-five (45) days after the county assessor makes the determination of the land values. The petition must be signed by at least the lesser of:

- (1) one hundred (100) property owners in the county; or
- (2) five percent (5%) of the property owners in the county.

(e) Upon receipt of a petition for review under subsection (d), the department of local government finance:

- (1) shall review the land values determined by the county assessor; and
 - (2) after a public hearing, shall:
 - (A) approve;
 - (B) modify; or
 - (C) disapprove;
- the land values.

SECTION 2. IC 6-1.1-15-17.2, AS ADDED BY P.L.6-2012, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 17.2. **(a)** This ~~section~~ **subsection** applies to any review or appeal of an assessment **initiated** under this chapter **before July 1, 2014**. If the assessment that is the subject of the review or appeal increased the assessed value of the assessed property by more than five percent (5%) over the assessed value determined by the county assessor or township assessor (if any) for the immediately preceding assessment date for the same property, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

(b) This subsection applies to any review or appeal of an assessment initiated under this chapter after June 30, 2014. The county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court.

SECTION 3. [EFFECTIVE JULY 1, 2014] **(a) IC 6-1.1-4-13.6, as**



1 amended by this act, applies to assessment dates occurring after
2 February 28, 2015.

3 (b) This SECTION expires January 1, 2017.

